UNDER THE SCALPEL.

Unauthorized Dissection of a Corpse at - Bellevue Hospital.

EXHUMED FROM THE POTTER'S FIELD.

The Patient's Family Kept in Ignorance of His Death.

A GHASTLY CHRISTMAS GIFT.

A Broadway lawyer called upon the Commission ers of Charities and Correction on Saturday morning last and stated that the body of a newsdeale named Charles Thomsen, of No. 66 Clinton street who had died in Bellevue Hospital, had been dis sected. After great difficulty in tracing it to the Morgue, Potter's Field and other places, a part of the remains, the lawyer said, had been sent to the widow and five children in a horrible condition as a Christ mas gift. The Commissioners listened to the circumstantial recital, and, at its conclusion, Mr. Bren can requested the attorney who represented the friends of Mr. Thomsen to make formal charges in writing, and he promised to cause an investigation. While a HERALD reporter was at the Eleventh street office of the Commissioners yesterday the lawyer appeared and was for some time closeted with the missioners. Later in the day he was found at and was requested to give the reporter a copy of the document he had in the morning served upon the Board. The attorney at first refused, but Thomsen in Clinton street and knew the main charges he consented to supply a copy, which is as

The complaint of Wilhelmina Thomson against divers ersons in the employ of or connected with the Depart-nent of Charities and Correction in the city of New York she of Charles and the Specifully shows:—

1. That on or about the 7th day of November, 1877, harles Thomsen, the late husband of complainant, was united as a patient into Bellevue Hospital for treatment f certain physical and mental airments with which he orian payaness and then suffering that on or about the 24th day of November 1879, complainant was informed by the physician having trol of safd patient's case that said patient, Charles mass, had recovered from his physical troubles, but many had recovered from his physical troubles, but many had seriously affected and that it would be easily to place him (said Charles Thomson) in a lineate

coessary to place him (said Charles Thomson) in a lunstic asylun.

3. That complainant being unable to pay for the cure of her said late husband, upon application duly made by her for the admission of the said Charles Thomson into the Lunstic Asylum on Ward's Island, was informed by her for the admission of the said Charles Thomson into the Lunstic Asylum on Ward's Island, was informed by one of the officials of this department that her said application was granted and that her said alto husband would be forthwith removed to said Lunstic Asylum and treated, and she was at the same time informed and told that she could not see her said husband sooner than in two works.

4. That notwithstanding the representations so made to complainant size is now informed and believes that the said Charles Thomson was never sent or taken to ward's Island, but that he was placed and kept in a room entirely by himself at Believae Hospitisi grounds, and that he cassed to live on the 9th day of Docember, 1879.

5. That, notwithstanding complainant's name and residence were well known to the officials in charge at said Believae Hospitial, she was never notified that her said Believae Hospitial, she was never notified that her said Believae Hospitial, she was never notified that the said Believae Hospitial, she was never notified that her said believae Hospitial, she was never notified that her said believae Hospitial that her said husband was dead.

6. That thersupen complainant made diligent efforts to secure possession of the body of her said late husband, and that on said 15th day of December (1879). That in fast the body of complainant's deceased husband had been turied in Potter's Field on the 12th day of December (1879), that in fast the body of complainant; that in order to make her suppose that it had been buried the said body was sont to Har's Island on the 19th day of December (1878).

7. That thereafter and notwithstanding since the said

r. 1870

7. That thereafter and notwithstanding since the said the day of December complainant was making most dilini storis to secure possession of the body of his desired husband for burial, she was unable, through the case inattention and deception of the officials having the titler in charge, to obtain possession of said body until or about the 26th day of December, 1879, and then by with the greatest difficulty.

i or about the 20th day or December 1, 18 with the greatest difficulty.

8. That said dead cody was in a horribly mangled condion when received by complainant; that the greatest peron of the flesh had been removed from said body and
arts of the skeleton were entirely wanting.

9. That in addition to the sforementioned acts
ring which had complainant's maigun man
agraved upon it, and which was worn by
aid deceased during his entire stay at Bellevue Hospital,
as not restored to complainant, although the same has engraved upon it, and which was worn by asid deceased during his entire stay at Bellovue Hospitai, was not restored to complainant, although the same has been repeatedly demanded by her.

10. That the complainant verily belloves that her late husband's death was either hastened or occasioned by the carelesaness and inattention of the persons having charge of him, and further, that said acts of the carelesaness are instantially desired that and acts of the person having charge of him, and further, that said acts of the carelesaness are instantial desired. The persons having immediate control over or charge of the persons having immediate control over or charge of the matters herein sat forth.

Wherefore complainant prays for a full, thorough and sarching inquiry into the matters referred to herein, and for such action and relief in the premises as the facts of the case shail warrant. WILHELMINAT HIOMSEN, by Samuel Greenbaum, Attorney, No. 170 Broadway.

THE LAWYER'S STORY.

case, from memoranda taken on Sunday of the testimony of Mrs. Thomsen, her sister, Mrs. Peterson, No. 387 Second avenue; Arnold Riedell, newsdealer, corner of Ninth street and Third avenue, and Andrew Riedell, newsdealer, on the corner of Nine teenth street and Broadway. Charles Thomsen, who resided for two years with his wife and five children at No. 66 Clinton street, was wounded in the arm; while a private in the Twenty-ninth Massachusetts covered. Ten years ago he lost an arm while working in a sugar refinery in this city, and of late years has kept a news stand at the corner of Stanton and Clinton streets. He had suffered from dropsy, but up to election day was, with the aid of his wife and children, enabled to keep the wolf from the door. On the night of ber 6 he was taken ill, and for two days was attended by Dr. Kramer, of Second avenue, near Seventh street, who advised his removal to Bellevue Hospital for mental treatment. On the 7th he was taken there by his wife and Arnold Riegell, and was frequently visited by members of the family, whose address was registered in the Warden's office and the various wards through which he passed. On November 24, it is charged, Dr. Swift intormed Mrs. Petersen sister-in-law of Thomsen, that the patient must go ceived a postal card from the hospital asking her to buy some shoes for her husband. On Monday, November 24, the wife gave her husband son clothing in Ward 24. Dr. Swift then represented that the patient was improving, but would require asylum care. At the hospital she was given a card to Mr. Blake, Superintendent of Outdoor Poor, who on November 29, after taking her applies tion, promised to have her husband sent to the Ward's Island Lunatic Asylum. On the 30th, with

ward's Island Lunatic Asylum. On the 30th, with her brother Arnold, she called again at the hospital and found the patient locked up in a soparate cell in the insane ward. There he conversed quite rationally with her and Arnold for about an hour. Supposing that he would be sent at once to the asylum, as promised, and inasmuch as Superintendent Blake had, as alleged, told her on the 30th that she could not see him for two weeks, the wife ceased her visits. She claims that the residence of his friends and family was a matter of record.

THE NEWS OF HIS DEATH.

One may judge of her surprise then, the two weeks having clapsed and the anxious wife being on her way to Rieventh street on December 15 to get a pass to visit him, when she met a neighbor who informed her that she had read in a German newspaper a notice of the death of her husband. The poor woman hurriedly went to her brother William, and togother they repaired to the hospital, only to learn that the husband she had cared for so tenderly in his sickness had died in Ward 6 on the night of December 9.

Leaving the lawyer's notes, which cover many toolscap pages, the sequel is better told in the words of the bereaved woman, as given to a Herallo reporter in her humble room in the basement of No. 66 Clinton street yeaterday. "Brother William and I," the widow said, "after

of the bereaved woman, as given to a HERALD reporter in her humble room in the basement of No.
66 Clinton street yesterday.

"Brother William and I," the widow said, "after
leaving the hospital went to she Morgne. The
keeper (White) said I was notified of Charles' death,
and that he was buried on the 12th. I asked where,
He answered, 'In Potter's Field, of course.' A man
standing by added, 'You can't get the body any
more.' We came away. Mrs. Petersen and I then
went to Superintendent Blake and asked why no notice had been sent us of the death. He asked us to
wait until the hospital messenger came. When he
arrived the messenger said, 'Mrs. Thomsen, it is
the neglect of the hospital people. I got no paper
for you.'"

The widow among her little children, hesitated.

the neglect of the hospital people. I got he paper for you."

The widow, smong her little children, hesitated, and for a few minutes was unable to proceed with the recital of her search for her husband's body and her visit to Mr. Blake, who on the 18th promised to do all in his power to get the body back from Potter's Field. Tears started unbidden, and when she had become more composed she described her successful efforts to recover her husband's clothing and her failure to find a wedding ring she had given him, bearing the inscription of "Wilhelmina Reidell, 1807," her maiden name and the date of their marriage.

"After Mr. Blake's promise some of us went," she continued, "nearly every day to the Morgue for the body. On the 20th brother Andrew and Undertaker Donohue, of Second avenue, with a zinc box, went to Hart's Island. The man who has charge of buri-

als denied that the body had arrived until the day before (the 19th), and said that he could not send it down that day, as the boat would not wait for it. After vain efforts to get the body it was sent down on the 25th."

After vain efforts to get the body items sent down on the 25th."

"When and in what condition did you secure it?" asked the reporter.

"When and in what condition did you secure it?" asked the reporter.

"On the 26th brother Arnold and the undertaker got the body and took it to the office of the former in Second avenue, near Twenty first street, from which it was buried on Saturday last. I did not see the body, but brothers William and Arnold, who did see it, tell me that the skull was cut away, the lower faw missing, the only arm he had gone, some of his ribs broken and not half a pound of flesh left on the whole body. The sinews were all exposed. He was all ready to be boiled."

At this point the poor widow was so overcome that the reporter withdrew.

According to information obtained at the Morgue yesterday afternoon Mr. Thomsen's body was mutilated because the clerk of the hospital naglected to give notice that the deceased had a wife or friends. The body was sent to the Dead House for examination. An autopsy was held, and then, as no one appeared to claim the remains, they were considered as "unknown," and turned over to the doctors for dissection. To get a little light on the mystery the reporter called at the clerk's bflee in the hospital for a copy of the first entry made on the arrival of the patient.

patient.

RINGULAR CONDUCT OF A CLERK.

Mr. Dennis Sullivan, the clerk, refused to parasit the copy to be made, and he would not allow the reporter to even see it.

"What is all this row about any way?" put in a because.

"What is all this row about any way?" put in a bystander.

"Oh, it's that Thomsen case," replied Sullivan with a prolonged and significant wink. "Well," he went on, "If your paper wants anything off these books sake the Warden in the room above."

The reporter ran up to the Warden's room and obtained the necessary permission, but on his return the clerk still refused to show the books and said that he would take no man's word. Mr. Sullivan was then informed that Bellevine Hospital was a public institution, paid for by the people and managed by the people's servants, and that its records were public property and could not be hidden away by a subordinate officer. He angrily retorted that he knew his business and he had received positive orders from the Warden.

"But the Warden says you shall show your books."

"I will see the Warden myself;" and the clerk ran

books."

"I will see the Warden myself;" and the clerk ran up stairs only to return and acknowledge that the books were to be produced. But he added that he could not see why there should be so much fuss made about such a little matter. The entry in the register read as follows:

November 7, Charles Thomsen, agod 35 years; No. 68 Clinton street; German; fourteen years in the country; newsdealer; ward No. 25; cerebral disease.

From this office the reporter wont to the Morgue.

newsdealer; ward No. 25; cerebral disease.

From this office the reporter wout to the Morgue, whore the man's body had been received after death. Mr. White, the keeper, promptly opened his books and showed the entry which had been "made up" from the slip of paper which Clerk Sulivan had sent down with the body. But it seems that Mr. Sullivan's second memorandum did not agree with the first, for it read:—

December 9, Charles Thomsen, age 38; seventeen years in the country; friends at No. 66 Clinton street; disease— pygmia, or blood poisoning

December 9, Charles Thomson, age 38; seventeen years in the country; friends at No. 32 Clinton street; disease—pysmia, or blood poisoning.

The last five words were copied by Mr. White from the Board of Health's certificate. In the clerk's original entry he made Thomson's age thirty-five years. Mr. White, the clerk of the Morgue, says that on the slip of paper sent to him the age was thirty-eight, and the deceased was said to have been seventeen years in the country instead of fourteen years, as stated in the hospital register. "This is the kind of work we have half of the time here, since Clerk Sullivan came in," remarked one of the Morgue attendars.

NEVER GOT THE MOTICE.

The messenger who carries notices to friends when patients die said he had never received a notice announcing the death of Thomson, nor was he ever ordered to carry such a message to the widow, at No. 66 Clinton street. When the clerk said he had he made a mistake. The clerk of the Morgue said this was a fair specimen of the hospital clerk's way of "doing business." He failed to notify women of the death of their husbands, and when no one turned up to claim the bodies they were dissected by the surgeons, who were ignorant of the real facts in the case.

According to the record in the Morgue register the man died on the 9th of December. The body was sent

up to claim the bodies they were dissected by the surgeons, who were ignorant of the real facts in the case.

According to the record in the Morgue register the man died on the 9th of December. The body was sent to Hart's Island December 14, and was disinterred from the Potter's Field December 28 and reinterred in the Lutheran Cemetery December 24. The young man who handled and took charge of the body after the surgeons had finished the autopsy declared that only the usual incisions were made, and that there was no unnecessary mutilation. In regard to the charge that the widow was not allowed to see the body, Mr. White said that the Board of Health specially ordered in all cases that bodies on boing removed from the Potter's Field should be put into air tight cases, and that they should not be opened by any one while they remained in the custody of the city authorities.

An effort was made by the reporter to find Dr. Flores, who was in attendance on Thomsen at the time of his death; but he was said to be out of town on a vacation. His assistant said that at the autopsy on Thomsen's body there were found in the brain substance, undergoing softening; the other a recent clot on the substance of the brain. The sentleman who gave this information also remarked that he did not understand why the newspapers should be so much interested in the case.

Dr. Swift said that Thomsen was assigned to him on his arrival at the hospital. He found the patient partially unconscious. He could speak a little but not intelligently, and merely mumbled to himself. His wite said he had been losing his mind for some time, but she did not even hint that he had been troubled with apoplexy. When the patient lost his mind he was put in the insane ward of the hospital and not sent to the asylum on the Island. This, said one of the officials, was why the wife was told that she could see her husband in "two weeks she went to see har husband, and could not find him, for meanwhile he had died at Bellevue and was then await and the second see her

not been notined by use hospital cert of her hubband's death.

A reporter called at the Department of Charities and Correction for some explanation and a copy of the charges—which were later obtained from the attorney—in the Mutual Life Insurance building, but the Commissioners were all absent. Mr. Blake was then told some of the statements made by the widow. He admitted that he know her; that she had been there frequently; that he know one of the brothers Reidell, and that Commissioner Breunan was then investigating the matter. "Come in to-morrow," said Mr. Blake, pleasantly, "and he'll give you all the facts better than I can."

NATIONAL TRUST COMPANY.

CARD FROM RECEIVER WILLIAM J. BEST IN AN-SWER TO SERIOUS CHARGES. The following card was furnished for public

last evening:

No. 120 Broadway, New York, Dec. 29, 1879.

TO THE STOCKHOLDERS OF THE NATIONAL TRUS COMPANY:—
My attention has been called to the following, which appeared in the New York Times of the 28th

My attention has been called to the following, which appeared in the New York Times of the 28th inst.:—

Mr. William O. McDowell, who states that he is a stock holder to the amount of \$3,00 in the defunct National Trust Company, which passed into the hands of a receiver about two years ago, is circuisting for signature a petition to the Supreme Court in which some serious allegations are made against Receiver Ret. The potition states that Mr. Best has had charge of the affairs of the company for nearly two years; that the last dollar of its indebtedness to its depositors was long since paid, leaving a large amount of cash and assets is the hands of the receiver are frict; that if he had used due diligence his accounts should have been already closed up; and therefore the petition to have been already closed up; and therefore the petition to be receiver; that an order be made directing the remaining assets to be sold at public section, and the proceeds divided among the stockholders; and, also, that preliminary to said examination, the receiver be insolvent, with responsible bondsmen, and that, failing in that, he be instructed to hand over the proporty in his possession to some other receiver to be appointed by the Court. A circular addressed to the stockholders; and, also, that the company accompanies the petition, wherein Mr. McDowell alleges that the company aw wrecked by Receiver. Best and the directors who secured his appointment, and that, if the company still holds the bonds that were in its possession when Receiver Best was appointed, they would sell at a price which would give the stockholders 140 per cent on their stock. A reporter of the Times tried to find Mr. Best last night, but that gentleman and aroved from his last address. When Mr. Best tells his side of the story, Mr. McDowell's allegations may be shown to be without foundation.

The William O. McDowell who prefers these charges is not a stockholder of the National Trust.

in at rentleman and moved from his last address. When Mr. Best tells his said of the story, Mr. McDowell's silegations may be shown to be without foundation.

The William O. McDowell who prefers these charges is not a stockholder of the National Trust Company, nor do the books of the company show that he ever owned any of its stock. Noarly a year ago charges in all respects similar to the above were cruciated by Mr. McDowell. Meetings of stockholders were hold at his office, but the stockholders decided against him. Since then he has made many ineffectual attempts to induce me to sell him a large lot of railroad bonds, the property of the Trust Coupany. During the past four or five weeks he has sent to my office at least a half dozen times upon this errand. Probably his failure to obtain these securities is the cause of the present attack. A few words as to his latest circulars.

The most audacious of Mr. McDowell's allegations is that "the company was wrecked by Receiver Best and the directors who secured his appointment." It is only necessary to say in reply that my appointment was first suggested by the late William F. Allen, one of the judges of the Court of Appeals of the State of New York, who also signed the potition asking my appointment.

Every sale of securities was made under the immediate orders of and approved by the Supreme Court, and were so made for the purpose of paying the creditors and depositors the smounts due them by the company.

All my transactions as receiver have been examined and passed as correct by referees appointed by that Court, upon notice, and their report and my accounts have in all respects been approved and confirmed by the Court.

All the remaining assets, both cash and bonds, are

have in all respects been approved and continued by the Court.

All the remaining assets, both cash and bonds, are exactly where that Court directed me to place them, in the United States Trust Company.

Neither of my bondsmen is now or ever has been "in bankrupicy or insolvent." On the contrary, each one is good for several times the sum in which he justified.

The delay in paying dividends to stockholders is caused by litigations involving nearly all of the assets which remain. Everything possible has been

done both by my counsel and myself to hasten the trial and final determination of these cases. As soon

trial and final determination of these cases. As soon as this shall have been done a tew weeks will suffice to close up the affairs of the company.

I shall be pleased to have "the Court order a referee to take evidence of the present condition of the assets in the hands of the receiver," but will oppose the granting of "an order directing the remaining assets to be sold at public auction." Mr. McDowell knows that these assets are tied up by litigations which had their origin long anterior to the failure of the Trust Company, and until these questions are decided these assets cannot be sold or disposed of.

WILLIAM J. BEST, Receiver.

A HUMAN MONSTROSITY.

FRIGHTFUL DEFORMITY OF A MICHIGAN PAUPER--A MAN WHO IS HALF TURTLE, WITE FINS LIKE A PISH.

A correspondent of the Chicago Inter-Ocean of the 27th, writing from Battle Creek, Michigan, tells a remarkable story of the discovery of a monstrosity in the poorhouse of that State, known as "the turtle man." The correspondent says he visited the poorhouse to satisfy himself as to the truth of the umerous stories he had heard regarding this creature. The keeper of the institution introduced him to the monstrosity, calling the four feet high dwarf, who stood before him, by the name of Samuel Keene. He says :- Keene, at the command of the heeper, managed, by a singular side movement of the body and pushing his sloveh hat from his head by his queer shaped claws, to make a courtesy. As he stood before us, bareheaded, he presented the most wonderful specimen of man amalgamated with

speaking with him he apparently understood overy word, but lacked sufficient intelligence to frame a reasonable answer, just as a dumb brute can comprehend but cannot give an intelligent reply. In stature this singular being is short, thick set, and flat rather than round. His legs and arms are short, the hands turning outward, the same as a turtle's, and instead of fingers the widened palm ends in wobbed claws. The rect are fushioned in the same manner and when he walks it is with a sidelong, ambling galt, moving the entire side of the body in the manner poculiar to a tortoise. In his actions and talk he has a slow, measured jerking style. The inside of his dirty claw or fin, which he held out to shake hands with, was of a yellow color, as were also his feet and stomach, the skin having the same ribbed appearance and color of the under part of a turtle. It was reported that he had a shell upon his back, but upon examination it was found to consist of tough layers of cuticle, which, however, are growing harder each year, and may soon become ossitled. The peculiar color of different portions of his body, some boing dark and others white, has led to the conclusion that his flesh is multikind or of different construction in tissue. Although so small he is thirty-two years of sge. The most singular and startling feature of the monstrosity is the head, which seems but to be a continuation of the neck, with a flat face and head coming to a point on the top, the same as that of a snake. He is aimost constantly moving his head or eyes from side to side. The beak portion of his cranium is directly perpendicular to the neck, and covered with short, brisily, black hair, but no hair grows on any other portion of the body; no whiskers or mustach, only a few brisiles at each corner of his mouth. The nose is flat, like an Ethiopian's. The mouth extends from jow! to jow, very wide, and farnished with a full set of teeth. He constantly keeps his mouth open, with his large tongue lolling out, and it sign that, and when he was ve

hood as he had to be fed, his claws or fins not being large enough to grassy food, but lately he has learned to feed himself. He is fondest of vegetable food and fish, but will eat anything he sees the rest of his fellow-companions eat. He seems to have no passion or affection and cares no more for the opposite sex than for his own. He takes the greatest pleasure—which is the only sense he seems to possess—in tending baby, and for our amusement, the keeper brought in an infant. Sam's features lighted up with a smile which would have done credit to an Egyptian idel. His mouth opened still further and his tongue protruded as he saw the child. Sitting down in a chair and crossing his dwarfed limbs to form a cradle he tenderly took the poor unfortunate infant left on the steps a few days before and began to rock it with his knees, while he made a most singular, low mumbling noise, which he called singing. Sammy, as he is called by all the inmates, has very little idea of the great world. All his world is the house and farm on which he lives. He seems to possess but little or no emotion and upon the announcement of any one's death, takes it as camily as a call to dinner. He seems to be simply one grade above animal life and as fit an argument for Darwin as could be wished. We were informed that Barnum was negotiating for him as a companion to his tattooed man.

WHO WAS HE?

The following communication was yesterday received by Superintendent Walling. The police think the person referred to was a former resident of this

city:—

Drag Sin—The cut on the opposite side is a good picture of the corpus of an unknown stranger, who was found doad near Fremont, Ohio, on the morning of May 22, 1878, upon whom a coroner's verdict of suicide was readered in accordance with the testimony then produced. Since then facts have been developed that, instead of suicide, it was a promothatated, cold brooded marker for the purpose of roborry, which was successfully accomplished. The guilty parties have been detected and arrested and are committed to the complex of the committed of

coat, vest and pants; clean white shirt, clean underclothing, shoes with blue lining.

There was taken from deceased a gold hunting case
American watch and gold chain; a large black pocket,
book, conthining a considerable amount of money, drafts,
notes and receipts. The cheeks and drafts were destroyed
by the murderers. The deceased is supposed to have been
a tailor by trade looking for a location to go into business.
Any information as to his identity will be thankfully received.

Prosecuting Attorney, Framout, Ohio;
or JOHN T. NORRIS, detective, Springuield, Ohio.

ACTING UNDER ADVICE.

Thomas J. Humphry was arrested on Sunday er, of Stapleton, S. I., owing to his having failed to obey the subpoens demanding his presence in court to testify in relation to the complaint of excourt to testify in relation to the complaint of exassemblyman Samuel R. Brick, who charges several
persons of Castleton with bribery in having used
money to defeat his re-election in the late campaign.
Mr. Humphry appeared in court with his counsei,
be Witt C. Stafford, chairman of the Richmond
County Republican Central Committee. He said that
he disobeyed the subpeans under the advice of his
counsel. Justice Kassner celled upon Humphry for
an apology, but the latter declined to make any, and
the Justice was about to commit him when Comsellor Stafford assured the Court that his client setel
under his advice. Humphry's examination was adjourned until to-morrow.

BUSINESS TROUBLES.

In the Court of Common Pleas there were filed restordsy the schedules in the matter of the assignments of Bernard Travis to Henry K. Molters, with 73.270 67, and real assets, \$48,427 88; and of Edgar C. Hill, Joseph H. Cunningham and Charles L. Hardenburgh to Harvey T. Cleveland, with debts amounting to \$96,067 10, nominal assets to \$70,443 98 and real assets to \$1,746 67.

There were also filed in the County Clerk's office the assetsgnments of Sigfried Dobian to Bornard Metzger and of J. Lloyd Haigh to William R. Foster.

Enormous Amounts Unpaid in New York and Brooklyn.

THE CITY'S BAD DEBTS.

Additional Legislation Needed to Remedy the Difficulty.

From year to year the tax offices of the sister cities, New York and Brooklyn, become more and more burdened with long accounts of unpaid taxes, which after a few years become uncollectable and go to swell the seeming assets of the city, while really worth no more than the paper they are written on. The accounts encumber the books of the various departments connected with the city revenue and are source of constant annoyance and useless anxiety to the clerks, besides creating a false impression as part of the uncollectible arrears are for personal taxes and embrace a period of twenty-tour years, from dollars due the city went by default of collecting and will never be turned into the treasury. Every year this amount of bad debts is increased by about \$250,000, and there seems to be no way in which to remedy the evil without special and care ful legislation on the subject. It is said that the law regarding personal taxes is a constant temptation to taxpayers to swear falsely or act dishonestly toward the municipal government. The amount of personal tax levy paid by the city to run the State government at Albany. It has been suggested that the personal tax should be abolished and the State tax be paid by corporations directly to the constituted authorities at the capital. This would obviate the necessity of raising the assessments on real estate. The following table shows the enormous aggregate of

Total, both cities......\$48,912,693

A HERALD reporter yesterday called on General Martin T. McMahon, Receiver of Taxes, in the brown building near the Court House. Although busily engaged in his official duties, the General courteously gave the reporter the desired information. "The arrears of taxes," said he, "are not made up until the 1st of June, so that I cannot yet give you

those for 1879. The unpaid arrears run back nearly thirty years, many of the accounts being against persons who are dead. It is difficult to say what the arrears on real estate are, at least in this office, because on the 1st of every June they are transferred from here by law to the Bureau of Arrears, and there they remain and are being constantly paid up. In order to ascertain the exact amount due on real estate it will be necessary to po over the books of the Bureau of Arrears for the last ten years. What has been put down as arrears is, in some cases property that has been actually sold and is now awaiting redemption."
"How long a time is given for property to be redeemed?"
"When the Legislature lets the subject alone the little is about five years. It is not sold for three

"When the Legislature lets the subject alone the full time is about five years. It is not sold for three years after the tax is levied; then there is about two years more allowed before the opportunity of redemption is absolutely lost. But in regard to real estate as the tax is constituted it is a lien on the property and such taxes are collectible. If not paid the property can be sold to realize the amount of taxes."

the property can be sold to realize the amount of taxes."

"Are such sums charged as assets?"

"Oh, certainly. Besides that, overy year there is a certain sum added to the tax levy for deficiencies in the tax levy for the last year. You can easily estimate how much these deficiencies are. Take for instance this year, which is an average one. The time for the lists to remain in this office will not expire till the list of next June. Out of the \$28,229,388 84 in the tax levy we have already collected over \$22,000,000; We collect about that much every year. Of the \$6,000,000 remaining we will collect about half in the hext six months. Possibly \$3,000,000 will go into the arrears and after three years the property may be sold. But during those three years a great deal of that amount will probably be paid by owners. The additional estimate added to the levy is for erroneous assessments."

"What security do you have for the collection of personal taxes?"

is for erroneous assessments."

"What security do you have for the collection of personal taxes?"

"Why, if the person has no money he cannot be made to pay taxes. Personal taxes that are collectible always go as a preferred claim against bankrupt estates. It is a preferred claim against bankrupt estates. It is a preferred claim against bankrupt estates. It is a preferred claim always recognized by the courts. Personal property severy different from real estate. Assessments on personal property remain in this office till the 15th of June, which is the last day silowed for payment here Then I issue a warrant against all persons who have failed to pay their personal taxes. That warrant is in the nature of an execution, and on that process about all the amount of personal taxes that are collectible is obtained. But it often happens that a man is assessed whose name is in the directory, and who is personally taxed, when he has not a dollar in the world or any property. He naturally does not take the trouble to come down here and notify us and swear it off. The warrant, however, has to be issued, and when that is returned unsatisfied he is then brought up on a special process by order of the Supreme Court and made to answer under oath. The Court can impose on him a fine equal to the amount of the tax. But if he comes up and swears that he had not at that time and has not now anything to be taxed, or that he can pay the tax out of, of course the Court dismisses the proceeding. Thus a great many taxes are never collected or collectible. I have got them carried on the Comptroller's books thirty-odd years back simply because of the careless way taxes were levied. Some were levied on persons who had died, others on parties who had never existed; still others could not be found, and some who were found had not a dollar. That tax having been included in the full and the reporter the following statement of these arrears, running back to the year 1855. The amount for lat year is not quite complete, as the balance sheet is th

ready given:—
DALANCE SHEET, RECEIVER OF TAXES.

Vegr.

| Pear. | Pear

"No, not now; but the smounts remain on the books."

"Why don't they strike them out!"

"That cannot be done until I get authority from the courf. In former years persons used to go around representing to the taxpayers that they had facilities to obtain the remission of their taxes and advised them not to pay, and they would induce the marshals to return the warrants unsatisfied. Then it was reported to the Attorney and somebody would come up and personate the taxpayer and make an affidavit of a nature to relieve him, and the court on this affidavit would dismiss the proceedings by consont of the Attorney. Swearing by proxy was a frequent thing in those days. That was broken up of late years by the marshals simply doing their duty and enforcing the collection of the taxes."

"Does not the law, by allowing any person's taxes to be remitted on the simple strength of his own affidavit, offer great temptation to this faise swearing?"

"Yes. The fact is this whole system of personal

amidavit, offer great temptation to this false swearing?"
"Yes. The fact is this whole system of personal taxes ought to be abolished because of these very things. It is a promium on dishonesty. An honest man who scorns to resort even to what the law permits pays his taxes, even perhaps where he is taxed somewhat in excess, but the man who has less scruples can alter all of his personal property the day before the 1st of June, change it into United States bonds, come up and swear to the fact that he has no taxable property and the next day restore his securities. The cost of the exchange would be very much less than the amount of taxes he would have to pay. The result is there are about \$9,000,000

of uncollectable taxes. I believe that nothing back of 1875 will ever be collected. The amounts since that time represent chiefly insolvencies and erroneous estimates. They have gone through all the processes necessary to collect. In 1872 on account of the enormous deficiency, I issued, I phink, 14,000 warrants. Now the number of warrants cane year is about twenty-five hundred. Neither the Comptroller nor myself has any authority to strike off these oid accounts although not a dollar could be collected."

"How about the \$10,000,000 for local assessments?"

"Those constitute a lien on the real estate taxed and are of couras collectable."

"What remedies would you suggest for the difficulties in the way of collecting personal taxes smitted."

"Would not that necessitate a rise in the assessments or call estate?"

"Let the real estate of each county and town be taxed for local purposes only. Let the State collect its tax from certain classes of corporations, such as railroads, but not small manufacturing companies, schools and churches. Then the city of New York would be relieved from bearing an undue proportion of the State tax. That should be paid directly to the authorities at Albany by the corporations taxed. It should be large enough to pay all the expenses of the State government and the interest on the State debt. New York and Brooklyn now pay much more than half of the whole State ixx. New York alone pays \$3.751,002 19 for this year. Now, the amount of the personal taxes and let the corporations taxed, it would be very nearly equal to the State tax. Abolish the personal taxes and let the corporations would not object, if they were taxed on their steek, less the value of their personal property. A majority of the corporations would not object, if they were taxed on their steek, less the value of their real estate, and were exempt as to their personal property. A majority of the corporations would not object, if they were taxed on their steek, less the value of their roal estate taxes. The city now has to pa

"Will the property pay all the taxes?" inquired the reporter.

"Oh, yes." answered Mr. Cady; "our sales are made in this way—for the shortest term that the purchaser will take the property and pay all taxes and interest. There are cases where the property might not pay the taxes, but they would be exceptional cases. If such a case would occur the corporation would have to stay in and become the buyer. In case there is a sale we would sell for three or four years taxes down to 1875, for instance. All the sales are made by the Comptroller. The real seltate taxes and the local improvement assessments will be collected entirely. The great trouble is with the personal taxes."

RECORDER HACKETT'S SUCCESSOR. WHO SHALL HE BE?-A HANDSOME SALARY AND EXTENSIVE PATRONAGE AT STAKE.

It is understood that the Aldermen will adjourn over their regular meeting to-day until to-morrow, in respect to the memory of Recorder Hackett. In the meanwhile the political speculators appear to be entirely at sea as to who will be selected to fill the Recordership vacancy until the next general elec-tion. The salary for the year is \$12,000, besides the patronage in court attendants and clerkships which may follow the incumbency of the office during that period. No one can foretell what political combinacions may be brought about before the November election of next year, so that it is difficult to speculate upon the point as to whether or not Recorder Hackett's immediate successor will be elected by the people for the full unexpired term. The republicans continue to press the name of Assistant District Attorney Rollins, while Tammanystes contend that Mr. Frederick Smyth or ex-Juage Gunning S. Bedford will receive the place. Strenuous secret efforts are said to have been inaugurated by certain politicians to again bring about a combination between anti-Tammany and the machine republicans. Of course the Tammany leader and his cabinet will do all that they can to prevent such a reunion of antagonistic forces. The death of the Recorder, however, has suggested a renewal of these attempts, while others seem to think that it is not at all impossible to unite the Tammany and anti-Tammany forces in the filling of this important vacancy. But the Tammany leader, it is argued, again steps in here and puts down his foot emphatically against any such union at the present time, although on the threshold of a bitter Pressidential context. He ammany him. ions may be brought about before the November puts down his foot emphatically against any such union at the present time, although on the threshold of a bitter Presidential contest. He announces himself as still unalterably opposed to Mr. Tilden, and will not permitany democratic union which points in the direction of that gentleman as a national candidate. The property of the property of the second of the se

will not permit any democratic union which -points in the direction of that gentleman as a national candidate. It can thus be seen that not alone State but national controversies enter into the question as to who will step into the place made vacant by the death of Recorder Hackett.

The rumor published in Sunday's Herald that some of the republican leaders had suggested the passage of a bill next month by the Legislature, lodging in the hands of the Recorder absolute power of appointment of heads of city departments, has caused a good deal of discussion among politicians. Certainly no such bill will be proposed unless the republicans can place their own man in office.

A cancus of the republican members of the Board of Aldermen now in power was held last nicht, at which General Arthur and other republican leaders were present. The caucus was held for the purpose of coming to an agreement as to the successor of the late Recorder, John K. Hackett. The meeting did not break up until a late hour. No positive conclusions on the subject were arrived at; but it was agreed that no steps should be taken to fill the vacancy before the next meeting of the Board after that which will take place to-day.

SYMPATHY AND CONDOLENCE.

SYMPATHY AND CONDOLENCE. The Commissioners of the Sinking Fund yester-day passed the following presmbles and resolu-

Whereas, By the death of the Hon. John K. Hackott, the Recorder of time city, on Friday, the 20th instead to the Recorder of Commissioners of the Sinking Fund has not a member who since 1836 has faithfully and efficiently discharged the duties of his office; and whereas, we desire to place on orecord our high appreciation of the storing qualities of our late associate as a public officer and our recognition of his faithful services to the city of New York, be it Resolved, That we deeply regret the death of our interactions and the services of the death of our interactions and the services of the death of our interactions are the services of the death of our interactions. The services of the decay of the deceased, the Commissioners of the Sinking Fund will attend the funeral in a body, at ten o'clock A. M. to-merrow.

Resolved. That the secretary of this Board be directed Resolvent to the widow of the decassed a copy of these resolutions and that they be entered in full on the minutes.

YOUNG MEN'S DEMOCRATIC CLUB.

The Young Men's Democratic Club is in a great ferment because it has been found that the consti-tution, not of the United States, nor of the State, but of the club was violated. A short time ago an election for officers was held and Mr. Frederic P. Olcott, State Comptroller, was chosen president. It was subsequently found that a sufficient number of the members had not participated in the election,

the members had not participated in the election, and consequently it was declared unconstitutional. Then the club was without officers, and accordingly the following amendment to the constitution was proposed:—"An annual meeting shall be held on the first Monday in January, 1880, at which officers for the year 1880 shall be elected."

Last night a special meeting was held to act upon this amendment. At the first attempt it was lost, then it was reconsidered and apparently lost again, being only carried by the casting vote of the acting president, Mr. Townsend Cox. The gravity with which the whole proceeding was conducted was irresistable, but the question may arise hereafter whether the Young Mon's Democratic Club has really amended its constitution.

DELTA PHI

The Dolta Phi Fraternity began its regular Convention yesterday in the hall of the Delta Chapter, No. 925 Broadway. The objet of the association is the 925 Broadway. The objet of the association is the promotion of college interests—social, economical and educational—and to bring the members of the various instigutions fraternally together to cultivate a higher and better acquaintance. The Convention, which was held with closed doors, was called to order at two o'clock P. M. by Professor Henry Bradford Nason, o'l Remasselaer Polytechnic Institute, in the absence of General George H. Sharpe. The following delegates were present:—Messrs. S. F. Crane, G. E. Digon and G. F. Peoli, or Alpha, Union College, Schencetady; Professor Stevenson, J. C. Wotmore, Jr., and C. Noble, or Gamma, New York University; J. Cropper, J. D. Livingston and George F. Garr, of Delta, Columbia College; S. V. Ten Evek, H. B. B. Mulford and C. S. Aitken, of Epsilon, Rutgers' College, N. J.; W. P. Mason, F. S. Young and T. D. Whittler, of Lambda, Rennsselaer Polytechnic, Troy. A temporary organization was effected and several committees were appointed to discuss the reports

submitted to the Convention, and decide upon their adoption within the next two days, during which the Convention lasts. There were altogether seventy members of the Convention present, and the proceedings were marked by harmony and cordiality. This evening the meeting of the Convention will be held at Polymonton's

MARRIAGES AND DEATHS.

MARRIED.

BLISS—WHEELER.—November 5, at Bycullah Church, Bombay, by Rev. Mr. Reynell, H. W. BLISS, Esq., Matras civil service, to Edith, second daughter of the late James Wheeler, Esq., of Great Cumberland place, Hyde Park, London, and niece of Henry G. Wheeler, of Brooklyn, N. Y.

COS—RICHARDS.—At Christ Church, Mobile, on December 22, by Rev. Alexander J. Drysdale, rector, William G. Cox, of Auburn, N. Y., and Anna E., daughter of C. G. Richards, Esq., of Mobile.

Auburn (N. Y.) papers please cepy.

PLATT—HANKINSON.—At the house of the bride's mother, Hoboken, N. J., on Wednesday evening, December 24, by Rev. James M. Platt, his son, William A. Flatt, of Sewickley, Pa., and Miss Julia M. Hankinson, No cards.

SWEENEY—Anguier.—On December 18, at the residence of the bride's parents, by Rev. Win. F. Hatheld, Vanden B. Sweeney to Luzze M. Anguier.

Richmond (Va.) papers please copy.

Theadwell—Forney.—In Wichita, Kan., December 14, by the Rev. I. F. Colton, Walter E. Treadwell, of Brooklyn, N. Y., to M. Luella Forney, of Wichita. No cards.

DIED.

BEHREND,-WILLIAM BEHREND, in the 53d year of his age.
Funcral will take place from his late residence, 305
East 58th st., Tuesday, December 30, at one o'clock
P. M.
BERRYMAN.—On December 28, 1879, WILLIAM BER-

BEBRYMAN,—On Docomber 28, 1879, WILLIAM BEB-BYMAN, aged 48 years.
Relatives and friends are respectfully invited to attend the funeral, on Tuesday, 30th inst., at two P., M., from Faith Chapel, West 40th st., between 9th and 10th avs.
Buckley.—December 29, John Buckley, aged 60, Relatives and friends are respectfully invited to attend her funeral, from her late residence, No. 129 East 118th st., on Wednesday, December 31, at one o'clock.

East Toth se, on Wednesday, of Clock.

CARRICK.—In Jersey City, on Monday, the 29th, at half-past two A. M., of pneumonia, Abraham H. CARRICK, only son of Abraham H. and Olivia M. Carrick, aged 22 years, 7 months and 24 days.

Funeral from the residence of his parents, 131 Wayne st., Jersey City, on Wednesday, the 31st, at one P. M. Relatives and friends are respectfully in-

Wayne st., Jersey City, on Wednesday, the 31st, at one P. M. Relatives and friends are respectfully invited.

CASEY.—BRIDGET CASEY, aged '6 years.
Funeral will take piace at half-past one o'clock, from her late residence, 1,423 Broadway.

CHAMBERLAIN.—Suddenly, in Brooklyn, December 29, LEE CHAMBERLAIN, in the 62d year of his age.

Notice of tunoral hereafter.

CHARRSON.—At the residence of her father, No. 3 West 32d st., on Monday, December 29, Frankerka, daughter of Thomas Streatfeld Clarkson, aged 20 years.

The relatives and friends of the family are invited to attend her funeral, at the Church of the Holy Trinity, Madison av. and 42d st., on Wednesday, 31st inst., at half-past nine A. M.

CONNER.—Suddenly, on Friday, December 26, Richand Conner, aged 38 years, 7 months and 26 days.

The remains were taken to Greenwood Complement

lays. The remains were taken to Greenwood Cemetery

The remains were taken to Greenwood Cemetery for interment.

CROWLEY.—In Jersey City, on December 28, Connection Chowley, aged 56 years.

Relatives and friends of the family are invited to attend his funeral, on Wednesslay, December 31, at eleven o'clock A. M., from his late residence, 170 York st., Jersey City.

DECKER.—In Monticello, N. Y., December 23, Mahlon H. DECKER, aged 30 years.

DOREMUS.—At Monticiair, N. J., on Sunday, December 28, 1879. John C. DOREMUS, aged 71 years.

The funeral services at his late residence, Wednesday, December 31, at half-past one P. M., on the arrival of the 12:46 train via Delaware, Lackswanns and Western Railroad, from foot of Barclay st., New York. Relatives and friends are cordially invited to attend.

rival of the 12:40 train via Delaware, Lackawanna and Western Railroad, from foot of Barclay st., New York. Relatives and friends are cordially invited to attend.

Hackett.—On Friday morning, 25th inst., John K. Hackett. Recorder of the city of New York.

His relatives and friends are respectfully invited to attend his funeral on Tuesday, 30th inst., at ten A. M. from Trinity Chapel. It is requested that no flowers be sent.

Hallohan.—Michael Hallohan, born in county Clare, ireland, aged 65 years.

Relatives and friends are respectfully invited to attend his funeral, from his late residence, No. 12 West st., at half-past one Tuesday, 30th inst.

Harr.—On Sunday, December 28, Isaac Habr, in the 76th year of his age.

Funeral from the Jewish Home, corner 87th st., av. A. Tuesday, December 30, at nine A. M.

HAYNES.—In Brooklyn, Sanday, December 28, after a short illness, Szephen Haynes, in the 78th year of his age.

Relatives and friends are respectfully invited to

his age.

Relatives and friends are respectfully invited to attend the funeral, on Wednesday, 31st inst., at one o'clock, from the Washington Street Methodist Episcopal Church.

HELME.—Ou Monday, December 29, Margarer, relict of the late William Helme, in the 74th year of ber age.

Relatives and friends are respectfully invited to attend the funeral, from the residence of her son-in-law, Levi Heyer, 41 Charlton st., on Wednesday, the 31st inst., at one o'clock P. M.

Sist inst., at one o'clock P. M.
Orange county papers please copy.
HENDERSON.—At Belleville, N. J., Friday, December 26, Jane, wife of Tome Honderson, aged 44 years, 9 months and 24 days.
Funeral services at Methodist Episcopal Church, Watsessing, Wednesday, December 31, at two P. M. Take 12:40 P. M. train from foot Barclay or Christopher st. No flowers.
HEWLETT.—At Cold Spring Harbor, L. I., on Sunday, December 28, Jacob C. Hewlert, in the 80th year of his age.
Relatives and rriends are invited to attend his funeral, from St. John's Church, on Wednesday, at

thereal, from St. John's Church, on Wodnesday, at the P. M. Carriages will be in waiting at Woodburg station for the train leaving Long Island City at ten o'clock. HUDNER.—On Sunday, December 28, John A. HUDNER, second son of Mary and the late John Hudner, NER, second son of Mary and the late John Hudn aged 28 years.

The relatives and friends of the family are respe

aged 28 years.

The relatives and friends of the family are respectfully invited to attend the funeral, on Tuesday, at one P. M., from his late residence, 248 East 33d st., and thence to Calvary Cometery.

JENNINGS.—In Brooklyn, on Saturday, December 27, WILLIAM JENNINGS.

Relatives and friends are invited to attend the funeral, from his late residence, 28 Elliott place, Brooklyn, on Tuesday, December 30, at half-past one o'clock P. M.

JORGENSEN.—On Sunday, December 28, FREDERICE JORGENSEN, in the 44th year of his age.

Relatives and friends of the family, also the Seamen's Boarding House Keepers' Benevolent Association and the members of the Pigrim Lodge, No. 74, I. O. of O. F., are respectfully invited to attend the funeral, on Wednesday, December 31, at two o'clock, KELLY.—At the residence of her sister, Mrs. Ann Curley, 49th st. and 7th av., Baidger Kelly, aged 49 years.

Curley, 49th st. and 7th av., BRIDGET KELLY, aged 49 years.

Notice of funeral hereafter.

Kilpathick.—Monday, December 29, Ann Eliza, wife of William R. Kilpatrick.

Relatives and friends are invited to attend the funeral, from her late residence, 2,233 3d av.,

Wednesday, at one o'clock P. M.

MADDEN.—On Monday, December 29, WILLIAM MADDEN, aged 29 years, 3 months and 26 days.

Funeral on Wednesday, December 31, at one P. M., from his late residence, 192 27th st., South Brooklyn.

Relatives and friends are invited to attend the funeral, without further notice.

MEADE.—On Sunday, December 28, THOMAS MEADE, Jr., in the 37th year of his age.

The funeral will take place on Tuesday, December 30, at two P. M., from 327 East 115th st. Friends invited to attend.

MRADE.—On Sunday, December 28, TROMAS MEADLY, Ir., in the 37th year of his age.

The funeral will take place on Tuesday, December 30, at two P. M., from 327 East 115th st. Friends invited to attend.

MERCER.—Sunday, December 28, Jane, beloved wife of Henry Mercer, agod 38 years.

The relatives and friends of the family are respectively invited to attend the funeral, on Tuesday, December 30, at two P. M., from Lincoln place and 5th av., Brooklyn.

Shourds.—Samuel A. Shourds, after a lingering liness, youngest sen of the late John H. Shourds, Funeral at half-past ten A. M., Tuesday, 30th inst., from his mother's residence, 112 West 47th at. Relatives and friends are invited without further notice. Boston and Philadelphia papers please copy.

SMITH.—Suddenly, on Monday, December 15, at San Francisco, Cal., Piesse V. A. SMITH, son of Margarte. and Thomas C. Smith, in the 33d year of Disago.

SMITH.—On Sunday, December 28, after a short illness, Annie E., beloved wife of John J. Smith, and daughter of Charles and Bridget O'Connor, deceased, in the 24th year of her age.

Notice of funeral hereafter.

Snook,—On December 29, 1870, Marka Antoinkette, wife of John B. Snook.

Rehatives and friends of the family are invited to attend her tuneral, on Wednesday, the 31st, at two o'clock, from her late residence, 188 South Sth st., Brooklyn, E. D.

STARKEY.—On Monday, 29th inst., CLARA AONEZ, youngest daughter of John and Bridget Starkey, aged 3 years, 4 months and 1 day.

The funeral will take place from the residence of her parents, 331 4th st., Brooklyn, E. D., on Wednesday, 31st inst., at half-past one o'clock, at the Chapel of St. Chrysostom, 39th st. and 7th av.

Strenks.—On Monday December 29, After a short illness, Mrs. Susan Surron.

Notice of funeral hereafter.

Syongest daughter of the Bible Examiner, who fell asleep in Jesus, waiting for a resurrection at His coming.

Fineral services will be held on Wednesday, 31st inst., at half-past one o'clock, at the Chapel of St. Chrysostom, 39th st. and 7th av.

Stronks.—On